

DECLARATION OF PATTI ADAMS

I, Patti Adams, declare as follows:

1. At all pertinent times, I served as an employee of the County of Sonoma Tax Collector. My official title is an Account Clerk III and I am familiar with the laws and procedures pertaining to the assessment and collection of personal property taxes. If called as a witness, I could and would competently testify to all facts within my personal knowledge except where stated upon information and belief.
2. Circuit City Stores, Inc. was located within the County of Sonoma and utilizes taxable business property in the conduct of its business and is subject to annual personal property tax assessments. The Tax Collector cannot make assessments of personal property taxes on a business until that business submits annual information to the Tax Assessor regarding the value and acquisition costs of business equipment, supplies and fixtures.
3. The Tax Collector received notice that the governmental claims bar date was May 11, 2009.
4. As of May 11, 2009, the Debtor's personal property tax assessments for 2008-2009 were fully paid. For the 2009-2010 tax year, the Tax Collector calculated and determined the Debtor's assessments on July 29, 2009. Those assessments became due and owing on September 30, 2009.
5. On or about July 29, 2009, the Tax Collector provided notice to the Debtor's representatives of its obligation to pay. To date, the Debtor has not paid the personal property taxes due and owing. A true and correct copy of the payment due and the date the estate incurred that is attached hereto as Exhibit A.

6. The Tax Collector filed a proof of claim only as a precautionary measure to preserve its right to repayment. A true and correct copy of that claim is attached hereto as Exhibit B.

I declare under penalty of perjury under the laws of the United State of America that the foregoing is true and correct.

Executed March 31, 2011, at Santa Rosa California.

Patti Adams
Patti Adams